

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

Mary Martinez,
Plaintiff,
vs.
Internal Revenue Service
Defendant

Case No.: 2:14-cv-56-JAD-CWH

Order [Doc. 31]

On July 9, 2014, Defendant Internal Revenue Service moved to dismiss all claims brought against it by Plaintiff Mary Martinez because the Court lacked subject matter jurisdiction over the Complaint. Doc. 31. Thereafter, on July 11, 2014, Martinez filed a notice of voluntary dismissal with prejudice of all claims she brought against the IRS under Fed. R. Civ. Proc. 41(a). Martinez's Rule 41(a) notice was filed prior to the time the IRS filed an answer or moved for summary judgment, and all claims against the IRS were dismissed with prejudice therein. Thus, the IRS's motion to dismiss is denied as moot.

Accordingly, **IT IS HEREBY ORDERED** that Defendant IRS's Motion to Dismiss [Doc. 31] is DENIED AS MOOT. All claims against Martinez brought against the IRS are DISMISSED WITH PREJUDICE.

Dated: July 17, 2014.

JENNIFER A. DORSEY
UNITED STATES DISTRICT JUDGE